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GOVERNMENT OF TAMIL NADU
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TAMIL NADU GOVERNMENT GAZETTE

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Aadi 15, Vikari, Thiruvalluvar Aandu-2050

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No. 108, *Commercial Taxes and Registration (B1)*, 31st July 2019, Aadi 15, Vikari, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/628(a-1)/2019.

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(a) in Schedule I - 2.5%,

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"234B 8504 Charger or charging station for Electrically operated vehicles";

(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"242A 87 Electrically operated vehicles, including two and three wheeled electric vehicles.

Explanation.- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.";

(b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the words "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1st August, 2019.

[G.O. Ms. No. 109, *Commercial Taxes and Registration (B1)*, 31st July 2019, Aadi 15, Vikari,
Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/628(a-2)/2019.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)

'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or

Explanation.- For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.'

2. This notification shall come into force with effect from the 1st of August, 2019.

Ka. BALACHANDRAN,
Principal Secretary to Government.